

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; text-align: center;">2022</p> <hr/> <p style="text-align: center;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information	
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
<p>A This return/report is for:</p> <p><input type="checkbox"/> a multiemployer plan</p> <p><input checked="" type="checkbox"/> a single-employer plan</p> <p>B This return/report is:</p> <p><input type="checkbox"/> the first return/report</p> <p><input type="checkbox"/> an amended return/report</p> <p>C If the plan is a collectively-bargained plan, check here. ▶ <input checked="" type="checkbox"/></p> <p>D Check box if filing under:</p> <p><input checked="" type="checkbox"/> Form 5558</p> <p><input type="checkbox"/> special extension (enter description)</p> <p>E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ <input type="checkbox"/></p>	<p><input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)</p> <p><input type="checkbox"/> a DFE (specify) ____</p> <p><input checked="" type="checkbox"/> the final return/report</p> <p><input type="checkbox"/> a short plan year return/report (less than 12 months)</p> <p><input type="checkbox"/> automatic extension</p> <p><input type="checkbox"/> the DFVC program</p>

Part II Basic Plan Information —enter all requested information	
<p>1a Name of plan <u>HORIZON BLUE CROSS BLUE SHIELD OF NJ EMPLOYEES RETIREMENT PLAN</u></p> <p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>HORIZON HEALTHCARE SERVICES, INC.</u></p> <p><u>3 PENN PLAZA E, MAIL STATION PP15A</u> <u>NEWARK, NJ 07105-2200</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p> <p>1c Effective date of plan <u>05/01/1951</u></p> <p>2b Employer Identification Number (EIN) <u>22-0999690</u></p> <p>2c Plan Sponsor's telephone number <u>973-466-4000</u></p> <p>2d Business code (see instructions) <u>524140</u></p>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2023	EDWARD DENNERLEIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 142
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)..... h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 142 6a(2) 0 6b 0 6c 0 6d 0 6e 0 6f 0 6g 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1C 1I b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> 0 A (Insurance Information) (4) <input checked="" type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

**SCHEDULE C
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Service Provider Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan
HORIZON BLUE CROSS BLUE SHIELD OF NJ EMPLOYEES RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HORIZON HEALTHCARE SERVICES, INC.

D Employer Identification Number (EIN)
22-0999690

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

WILLIS TOWERS WATSON

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17 50 70	NONE	606406	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

RIVER & MERCANTILE

130 TURNER STREET, SUITE 510
WALTHAM, MA 02453

04-3513306

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17 50 70	NONE	248583	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

LEGAL & GENERAL INVESTMENT

71 SOUTH WACKER DRIVE
SUITE 800
CHICAGO, IL 60606

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50 51	NONE	76159	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

THE BANK OF NEW YORK MELLON

13-2614959

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
18 50	NONE	43392	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

WILSHIRE ASSOCIATES INC

95-2755361

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17 70 50	NONE	39325	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

**SCHEDULE H
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **12/31/2022**

A Name of plan HORIZON BLUE CROSS BLUE SHIELD OF NJ EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 HORIZON HEALTHCARE SERVICES, INC.	D Employer Identification Number (EIN) 22-0999690	

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	13992209	0
(2) U.S. Government securities.....	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred.....	1c(3)(A)	0	0
(B) All other.....	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred.....	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests.....	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)	0	0
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	13992209	0
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	13992209	0

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)		
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	14252	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	-2165	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		223534
d Total income. Add all income amounts in column (b) and enter total	2d		235621
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	14594339	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		14594339
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	852875	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees	2i(3)	158876	
(4) Other	2i(4)	26665	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1038416
j Total expenses. Add all expense amounts in column (b) and enter total	2j		15632755
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		-15397134
l Transfers of assets:			
(1) To this plan	2l(1)		3000000
(2) From this plan.....	2l(2)		1595075

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

- (1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

- (1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **EISNERAMPER LLP**

(2) EIN: **87-1363769**

d The opinion of an independent qualified public accountant is **not attached** because:

- (1) This form is filed for a CCT, PSA, or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a		X	

		Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		40000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k	X		
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
HORIZON BLUE CROSS BLUE SHIELD OF NEW JERSEY EMPLOYEES RETIREMENT PLAN II	22-0999690	005

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 460966.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2022 This Form is Open to Public Inspection.
--	---	---

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

A Name of plan <u>HORIZON BLUE CROSS BLUE SHIELD OF NJ EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HORIZON HEALTHCARE SERVICES, INC.</u>	D Employer Identification Number (EIN) <u>22-0999690</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1	0
---	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 25-1926855

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3	0
---	---

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a	
b Enter the amount contributed by the employer to the plan for this plan year.....	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... Yes No

11 a Does the ESOP hold any preferred stock?..... Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
b The corresponding number for the second preceding plan year.....	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: 0.0 % Investment-Grade Debt: 100.0 % High-Yield Debt: 0.0 % Real Estate: 0.0 % Other: 0.0 %

b Provide the average duration of the combined investment-grade and high-yield debt:
 0-3 years 3-6 years 6-9 years 9-12 years 12-15 years 15-18 years 18-21 years 21 years or more

c What duration measure was used to calculate line 19(b)?
 Effective duration Macaulay duration Modified duration Other (specify):

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

Yes.

No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

No. Other. Provide explanation _____

**HORIZON BLUE CROSS BLUE SHIELD
OF NEW JERSEY
EMPLOYEES' RETIREMENT PLAN**

**EMPLOYER IDENTIFICATION
NUMBER 22-0999690 — PLAN 1**

**FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2022 (IN LIQUIDATION)
AND 2021 (IN LIQUIDATION)
AND SUPPLEMENTAL SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2022 (IN LIQUIDATION)**

**HORIZON BLUE CROSS BLUE SHIELD OF NEW JERSEY
EMPLOYEES' RETIREMENT PLAN
EMPLOYER IDENTIFICATION NUMBER 22-0999690 – PLAN 1
CONTENTS TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021 (IN LIQUIDATION)**

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator, Participants and Beneficiaries of the
Horizon Blue Cross Blue Shield of New Jersey Employees' Retirement Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements (in liquidation) of the Horizon Blue Cross Blue Shield of New Jersey Employees' Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 (in liquidation) and 2021 (in liquidation), and the related statements of changes in net assets available for benefits for the final year ended December 31, 2022 (in liquidation) and December 31, 2021 (in liquidation), and the statement of accumulated plan benefits as of December 31, 2021 (in liquidation) and the related statement of changes in accumulated plan benefits for the year then ended (in liquidation), and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for each of the years then ended, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (“GAAS”). Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter – Plan Termination and Liquidation Basis of Accounting

As further discussed in Note 1 to the financial statements, the Board of Directors of Horizon Blue Cross Blue Shield of New Jersey, the Plan sponsor, elected to terminate the Plan effective November 30, 2021. As a result, the Plan changed to the liquidation basis of accounting during the year ended December 31, 2021. The Plan sponsor distributed all Plan assets as of December 2, 2022. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management’s election of the ERISA Section 103(a)(3)(C) audit does not affect management’s responsibility for the financial statements.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan’s transactions that are presented and disclosed in the financial statements are in conformity with the Plan’s provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors’ Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter

Supplemental Schedule Required by ERISA

The supplemental schedule of reportable transactions for the year ended December 31, 2022 (liquidation basis) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.



In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including the form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

EisnerAmper LLP

EISNERAMPER LLP
Iselin, New Jersey
October 13, 2023

EISNERAMPER
LLP



**HORIZON BLUE CROSS BLUE SHIELD OF NEW JERSEY
EMPLOYEES' RETIREMENT PLAN
EMPLOYER IDENTIFICATION NUMBER 22-0999690 – PLAN 1
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2022 AND 2021**

	2022 (in liquidation)	2021 (in liquidation)
Assets:		
Investments, at fair value		
Investment in Master Trust	<u>\$ -</u>	<u>\$ 13,992,209</u>
Total investments	-	13,992,209
Receivables:		
Accrued interest expected to be earned in liquidation		14,252
Accrued transfer from related plan in liquidation	<u>-</u>	<u>3,012,492</u>
Total receivables	<u>-</u>	<u>3,026,744</u>
Total assets	-	17,018,953
Liabilities:		
Purchase of annuity contract in liquidation	-	14,606,831
Accrued expenses expected to be incurred in liquidation	-	1,038,416
Accrued transfer to related plan in liquidation	<u>-</u>	<u>1,373,706</u>
Total liabilities	<u>-</u>	<u>17,018,953</u>
Net assets available for plan benefits (in liquidation)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of the financial statements.

**HORIZON BLUE CROSS BLUE SHIELD OF NEW JERSEY
EMPLOYEES' RETIREMENT PLAN
EMPLOYER IDENTIFICATION NUMBER 22-0999690 – PLAN 1
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021**

	<u>2022</u> <u>(in liquidation)</u>	<u>2021</u> <u>(in liquidation)</u>
Additions to (deductions from) net assets available for benefits:		
Investment (loss) income		
Net (depreciation)/appreciation in value of investment	\$ -	\$ (12,939,766)
Interest	-	5,421,595
Dividends	-	267,132
Other	-	48,462
Total investment (loss) income	<u>-</u>	<u>(7,202,577)</u>
Investment expenses	<u>-</u>	<u>(39,380)</u>
Net investment (loss) income	-	(7,241,957)
Benefits paid directly to participants or their beneficiaries	-	(82,135,743)
Administrative expenses	<u>-</u>	<u>(1,915,145)</u>
Net (decrease) increase in net assets prior to transfer	-	(91,292,845)
Transfer pursuant to plan spinoff	<u>-</u>	<u>(271,557,818)</u>
Net (decrease) increase in net assets	-	(362,850,663)
Adjustments related to liquidation basis:		
Interest income expected to be earned in liquidation	-	14,252
Additional gain in liquidation	221,369	-
Accrued transfer from related plan	-	3,012,492
Purchase of annuity contracts	-	(14,606,831)
Adjustment to actual purchase of annuity	12,492	-
Accrued expenses expected to be incurred in liquidation	-	(1,038,416)
Net adjustment for transfer to related plan	(233,861)	-
Accrued transfer to related plan	<u>-</u>	<u>(1,373,706)</u>
Net assets available for plan benefits, beginning of year (in liquidation)	<u>-</u>	<u>376,842,872</u>
Net assets available for plan benefits, end of year (in liquidation)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

The accompanying notes are an integral part of the financial statements.

**HORIZON BLUE CROSS BLUE SHIELD OF NEW JERSEY
EMPLOYEES' RETIREMENT PLAN
EMPLOYER IDENTIFICATION NUMBER 22-0999690 – PLAN 1
STATEMENT OF ACCUMULATED PLAN BENEFITS AS OF DECEMBER 31, 2021
AND STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Actuarial present value of accumulated plan benefits (liquidation basis) :	
Active	<u>\$ 14,900,129</u>
Total vested accumulated plan benefits	<u><u>\$ 14,900,129</u></u>
Changes in accumulated plan benefits are as follows (see Note 2):	
Actuarial present value of accumulated plan benefits as of December 31, 2020 (ongoing)	\$ 263,385,901
Increase/(decrease) during the year attributable to:	
Actuarial losses	4,296,515
Decrease in the discount period	11,589,450
Benefits paid	(82,141,154)
Transfer out to related plan	<u>(182,230,583)</u>
Net decrease	(248,485,772)
Actuarial present value of accumulated plan benefits at December 31, 2021 (liquidation basis)	<u><u>\$ 14,900,129</u></u>

The accompanying notes are an integral part of the financial statements.

**HORIZON BLUE CROSS BLUE SHIELD OF NEW JERSEY
EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS**

1. PLAN DESCRIPTION

General and Plan Termination

The following brief description of the Horizon Blue Cross Blue Shield of New Jersey Employees' Retirement Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document or summary plan description for more complete information.

The Plan is a non-contributory defined benefit cash balance plan established for employees of Horizon Healthcare Services, Inc. d/b/a Horizon Blue Cross Blue Shield of New Jersey (the "Employer" or "Horizon BCBSNJ") and its subsidiaries.

Pursuant to a resolution of the Board of Directors of Horizon Blue Cross Blue Shield of New Jersey on August 5, 2021 and a plan amendment executed October 7, 2021, the Plan was amended effective September 15, 2021 to reflect the transfer ("Plan spinoff") of all or a portion of the benefits payable by the Plan to, or on behalf of, certain participants, beneficiaries, and alternate payees not electing a lump sum or other type of distribution, as defined, from the Plan to a newly adopted plan, the Horizon Blue Cross Blue Shield of New Jersey Employees' Retirement Plan II ("Plan II"). Assets of \$271,557,818 were transferred and no further distributions were made by the Plan with respect to participants entitled to such transferred benefits on or after September 15, 2021. During 2022, it was determined that the initial transfer was overstated and ultimately approximately \$1,400,000 was transferred into the Plan from Plan II, yet approximately \$1,600,000 was accrued in liquidation for the year ended December 31, 2021 and further, the difference of \$(200,000) was adjusted during the year ended December 31, 2022. Additionally, pursuant to the resolution of the Board of Directors and Plan amendment, the Plan was terminated effective November 30, 2021.

An annuity contract was purchased on March 14, 2022 from Principal Life Insurance Company ("Principal") for approximately \$14,600,000. Principal unconditionally assumed the legal obligation to provide specified pension benefits to specific individuals in return for a fixed consideration. This arrangement was irrevocable and involves the transfer of the risk from the Plan to Principal Life Insurance Company for payment of the applicable benefit obligation. As a result of the assumption of the Plan's obligation by Principal Life Insurance Company the annuity contract is not a Plan asset. Prior to the purchase of the annuity contract, the Plan's assets were held in the amended Horizon Blue Cross Blue Shield of New Jersey Employees' Retirement Plan Master Trust (the "Master Trust"). The Plan sponsor distributed all Plan assets as of December 2, 2022. See Note 4 for details of the Master Trust.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits

Effective December 31, 2009, the Horizon Blue Cross Blue Shield Management and Union Employee Pension Plans (the "Predecessor Plans") were frozen and all active participants were vested, no new participants were granted eligibility after that date and benefit accruals ceased. Interest credits continued to accrue at an interest crediting rate of 6% through Plan termination on November 30, 2021.

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1. PLAN DESCRIPTION (CONTINUED)

Pension Benefits (continued)

Participants of the Plan could have elected to receive benefits upon normal retirement at age 65, deferred retirement, early retirement or any month following the month of termination of service. Participants could have elected to receive their distributions, subject to certain Plan provisions, in the form of an annuity or in a lump-sum payment. Participants who were at least age 55 when they terminated employment were considered retirees of Horizon BCBSNJ and could have elected to defer their benefits, subject to Plan provisions or receive their benefit as a lump-sum payment or rollover into a qualified 401(k) Plan or Individual Retirement Account (IRA). Participants no longer employed by Horizon BCBSNJ started receiving payment of their benefit no later than April 1 of the year following the year in which they turned 72 1/2. All subsequent distributions were taken by December 31 of each year. Prior to the Plan being frozen, annual benefit accruals were based on a percentage of compensation and age, as defined. Pursuant to the Plan termination, participants had the option to elect a lump-sum payment, immediate annuity payment, or to defer payment until after termination of employment. Lump-sum payments and immediate annuities were calculated using a payment date of December 1, 2021.

Death and Disability Benefits

There were no special benefits provided under the Plan should a participant have become totally and permanently disabled. For any active unmarried participant who died after January 1, 1998, their vested balance could have been paid to their designated beneficiary. For active married participants, the beneficiary would have been entitled to benefits in the Plan provisions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

As a result of the Plan termination effective November 30, 2021, from the date of termination and as of December 31, 2022 and 2021, the financial statements are prepared under the liquidation basis of accounting. Under the liquidation basis of accounting, assets are measured to reflect the estimated amount of cash expected to be collected in settling or disposing of assets during the liquidation process and liabilities are measured using the accrual basis of accounting and would include any expected costs of the disposal of assets and other costs expected to be incurred during the liquidation process.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and disclosure of contingent assets and liabilities. The determination of accumulated plan benefits requires actuaries to make certain estimates and assumptions. Actual results could differ from those estimates.

The Plan's accumulated benefit obligation is a significant estimate and is subject to change in the future based upon continuing events and interpretation from both a judicial overview, as well as certain overview by the Internal Revenue Service ("IRS") as it relates to the Pension Protection Act of 2006.

**HORIZON BLUE CROSS BLUE SHIELD OF NEW JERSEY
EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Valuation of Investments

Investment holdings in the Master Trust are stated at fair value.

The net depreciation or appreciation in the value of the Master Trust in the accompanying statements of changes in net assets available for benefits includes the Plan's share of the Master Trust's total change in unrealized gains/(losses) of investments held at year-end plus realized gains/(losses) on investments sold during the year.

Actuarial Present Value Of Accumulated Benefits

Accumulated benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees rendered through the date the Plan was frozen. Accumulated benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan were accumulated based on employees' compensation, as defined. The accumulated plan benefits for active employees equals the accumulation of the annual benefit accruals (through the date the Plan was frozen) and interest credits accumulated as of the benefit information date. Benefits payable under all circumstances, including retirement, disability, and termination of employment, were included to the extent they are deemed attributable to employee service rendered to the valuation date.

Interest credits continue to accrue through the month of final distribution. Upon Plan termination, the average interest crediting rate of the Plan during the five year period ended on the date of termination, or 6% was applied, as required.

The actuarial present value of accumulated plan benefits is determined by an independent actuary from Willis Towers Watson and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts and interest) and the probability of payment (by means of decrements such as death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuation as of December 31, 2021 were:

- a. Mortality – Based on the PRI-2012 employee, healthy, and contingent survivor sex distinct mortality tables without collar or amounts adjustments with generational projection using Scale MP-2021.
- b. Return on assets – It was assumed that the Plan would earn investment income, compounded annually, at the rate of 5.50%.

In accordance with the Plan spinoff, on September 15, 2021, \$182,230,583 of the Plan's benefit obligation was transferred to Plan II as calculated by the Plan's actuary to represent the benefit obligation accumulated through that date for those participants not electing a lump-sum benefit, as defined. The benefit obligation at December 31, 2021, represents the discounted value of the expected annuity cost for the obligations remaining in the Plan at that date. As further described in Note 1, in March 2022, pursuant to the purchase of an annuity contract, the Plan transferred any remaining obligation to pay benefits to Principal Life Insurance Company and, upon purchase of the contract, the Plan's actuarial present value of accumulated plan benefits was \$0.

**HORIZON BLUE CROSS BLUE SHIELD OF NEW JERSEY
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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payments of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Employer, as provided by the Plan document. Expenses that are paid directly by the Employer are excluded from the Plan's financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in net depreciation/appreciation in fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

3. FUNDING POLICY

The Employer's policy was to fund each year an amount no less than the minimum required contribution under ERISA. The unit credit cost method of funding was used in 2021. The minimum required contribution was \$945,000 for 2021, which was satisfied by the use of Plan funding standard carryover balances. Therefore, there were no Employer contributions in 2021. A request for approval of change in funding method was filed with the Internal Revenue Service regarding the methodology used to allocate funding balances, expenses and assets between the Prior Plan and the Plan as of September 15, 2021.

4. MASTER TRUST

Effective September 15, 2021, the Master Trust holds the investment assets of the Plan and Plan II. Each participating plan had a divided interest in the Master Trust. The assets of the Master Trust are held by The Bank of New York Mellon/BNY Mellon, N.A.

Investments and the income therefrom are allocated to the participating plans based on each plan's participation in the investment options within the Master Trust. Accordingly, the Plan's investment gain (loss) for the years ended December 31, 2022 and 2021 includes its share of the Master Trust's interest and dividends and net appreciation (depreciation) in the fair value of investments. The Plan's investment in the Master Trust was held in a separate master trust investment account, consisting solely of the Plan's assets. Therefore, the Master Trust does not file a Form 5500 and the Plan's assets from the Master Trust are reported on its own 5500 filing and presented in the supplemental schedules of assets (held at end of year) as of December 31, 2022 and of reportable transactions for the year ended December 31, 2022 in the respective plans, as applicable.

**HORIZON BLUE CROSS BLUE SHIELD OF NEW JERSEY
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NOTES TO FINANCIAL STATEMENTS**

4. MASTER TRUST (CONTINUED)

The following table presents the assets, including investments, of the Master Trust at December 31, 2022 and 2021:

	December 31,			
	2022		2021	
	Master Trust Balances	Plan's Interest in Master Trust Balances	Master Trust Balances	Plan's Interest in Master Trust Balances
Investments at fair value:				
Cash and cash equivalents	\$ 9,570,665	\$ -	\$ 28,424,494	\$ 13,992,209
Fixed income securities	197,168,257	-	233,159,278	-
Common collective trusts	<u>17,505,664</u>	-	<u>20,440,467</u>	-
Total investments at fair value	224,244,586	-	282,024,239	13,992,209
Plus:				
Due from broker for securities sold				
Accrued interest and dividends	1,603,978	-	1,279,702	-
Less:				
Due to broker for securities purchased	<u>(446,724)</u>	-	<u>(1,600,433)</u>	-
Total	<u>\$ 225,401,840</u>	<u>\$ -</u>	<u>\$ 281,703,508</u>	<u>\$ 13,992,209</u>

Investment loss for the Master Trust for the years ended December 31, 2022 and 2021 is as follows:

	2022	2021
Investment loss:		
Net (depreciation) in fair value of investments	\$ (31,392,172)	\$ (13,492,093)
Interest	5,820,260	6,728,085
Dividends	530,506	355,965
Other	<u>26,788</u>	<u>73,110</u>
Net investment loss	<u>\$ (25,014,618)</u>	<u>\$ (6,334,933)</u>

5. RISKS AND UNCERTAINTIES

The Plan invested in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks.

**HORIZON BLUE CROSS BLUE SHIELD OF NEW JERSEY
EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS**

5. RISKS AND UNCERTAINTIES (CONTINUED)

Plan contributions were made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would materially affect the amounts reported in the financial statements.

6. PLAN FIDUCIARIES

The Plan provides for:

- a. A plan administrator: the Benefit Plans Administration Committee of Horizon BCBSNJ (the "Plan Administrator").
- b. Administrative expenses comprising mainly of fees paid for actuarial services, consulting, and trustee fees are paid by the Plan from the Plan's assets.

7. RELATED PARTIES AND PARTIES-IN-INTEREST

The Plan's investments were managed by The Bank of New York Mellon/BNY Mellon, N.A. As BNY Mellon, N.A. was the trustee, transactions with its affiliates qualified as parties-in-interest. Fees paid by the Plan for trustee services to The Bank of New York Mellon/BNY Mellon, N.A. amounted to \$43,392 and \$39,380 for the years ended December 31, 2022 and 2021, respectively. The Plan also paid actuary and investment advisory fees. As service providers to the Plan, these transactions qualified as party-in-interest transactions. Fees paid by the Plan to these service providers were \$995,024 and \$1,875,765 for the years ended December 31, 2022 and 2021, respectively.

8. CERTIFIED FINANCIAL DATA

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, The Bank of New York Mellon/BNY Mellon, N.A., the trustee of the Plan, certified to the completeness and accuracy of all investments and related investment activity in the accompanying statements of net assets available for benefits as of December 31, 2022 (in liquidation) and 2021 (in liquidation), and the statements of changes in net assets available for benefits for the years ended December 31, 2022 (in liquidation) and 2021 (in liquidation), and the accompanying supplemental schedule of reportable transactions for the year ended December 31, 2022 (in liquidation).

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NOTES TO FINANCIAL STATEMENTS**

9. FAIR VALUE MEASUREMENTS

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Valuation techniques used to measure fair value must maximize the use of observable inputs and minimize the use of unobservable inputs. The fair value hierarchy is based on three levels of inputs, of which the first two are considered observable and the last unobservable, that may be used to measure fair value which are the following:

- Level 1: Unadjusted observable inputs for identical assets, such as quoted market prices in active markets at the measurement date.
- Level 2: Inputs other than quoted prices in active markets that are either directly or indirectly observable.
- Level 3: Unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions.

In instances in which the inputs used to measure fair value fall into different levels of the fair value hierarchy, the fair value measurement has been determined based on the lowest level input that is significant to the fair value measurement in its entirety. The Plan's assessment of the significance of a particular item to the fair value measurement in its entirety requires judgment, including the consideration of inputs specific to the asset.

Following is a description of the valuation methodologies used for investment assets measured at fair value and held in the Master Trust. There have been no changes in the methodologies used at December 31, 2022 and 2021.

Common collective trusts – the common collective trusts held by the Plan are valued based on the net asset value (“NAV”), as a practical expedient to measure fair value. The common collective trusts use their best efforts to maintain a NAV of \$1.00 per unit. The common collective trust prohibits transfers to competing funds for a period of 90 days. Non-participant directed withdrawals must be preceded by 12 months written notice to the Trustee. The Trustee, in its discretion, may complete such withdrawal before the expiration of the 12-month period.

Fixed income securities – consist mainly of corporate bonds and government securities. The fair value of the fixed income securities are estimated using various techniques, which may consider recently executed transactions in securities of the issuer or comparable issuers, market price quotations (when observable), bond spreads, fundamental data relating to the issuer and credit default swap spreads adjusted for differences between cash and derivative instruments.

**HORIZON BLUE CROSS BLUE SHIELD OF NEW JERSEY
EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS**

9. FAIR VALUE MEASUREMENTS (CONTINUED)

The following tables represent the Master Trust's fair value hierarchy for its financial assets (cash equivalents and investments) measured at fair value as of December 31, 2022 and 2021:

2022	Level 1	Level 2	Level 3	Total
Money markets	\$ 9,570,665	\$ -	\$ -	\$ 9,570,665
Common collective trusts (A)	-	-	-	17,505,664
Fixed income securities	-	197,168,257	-	197,168,257
	<u>\$ 9,570,665</u>	<u>\$ 197,168,257</u>	<u>\$ -</u>	<u>\$ 224,244,586</u>
2021	Level 1	Level 2	Level 3	Total
Money markets	\$ 28,424,494	\$ -	\$ -	\$ 28,424,494
Common collective trusts (A)	-	-	-	20,440,467
Fixed income securities	-	233,159,278	-	233,159,278
	<u>\$ 28,424,494</u>	<u>\$ 233,159,278</u>	<u>\$ -</u>	<u>\$ 282,024,239</u>

(A) Certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

10. TAX STATUS

The IRS has determined and informed the Plan sponsor by a letter dated January 25, 2017, that the Plan is qualified under the Internal Revenue Code ("IRC") and, therefore, the related trust is exempt from taxation. The Plan has been amended since receipt of the letter and the Plan Administrator believes that the Plan is designed and is currently operating in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax exempt.

The IRS has determined and informed the Plan sponsor by a letter dated July 12, 2022, that the Plan termination does not affect the Plan's qualification.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax asset or liability if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022 there are no uncertain tax positions taken or expected to be taken that would require recognition of an asset or liability or disclosure in the financial statements. The Plan is subject to routine investigations by taxing jurisdictions; however, there are currently no investigations for any tax periods in progress.

**HORIZON BLUE CROSS BLUE SHIELD OF NEW JERSEY
EMPLOYEES' RETIREMENT PLAN
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11. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to amounts reportable on the Form 5500 as of December 31, 2021:

	2021
Net assets available for benefits per the financial statements	\$ -
Adjustments for liquidation basis of accounting	13,992,209
Net assets available for benefits per the Form 5500	\$ 13,992,209

The following is a reconciliation of net decrease in net assets per the financial statements to amounts reportable on the Form 5500 for the year ended December 31, 2022:

	2022
Net decrease in net assets per financial statements	\$ -
Current year adjustments related to liquidation basis of accounting	(1,404,925)
Prior year adjustments related to liquidation basis of accounting	(13,992,209)
Net decrease in net assets per the Form 5500	\$ (15,397,134)

12. SUBSEQUENT EVENTS

Subsequent events were evaluated through October 13, 2023, which is the date the financial statements were available to be issued.

**HORIZON BLUE CROSS BLUE SHIELD OF NEW JERSEY
EMPLOYEES' RETIREMENT PLAN
EMPLOYER IDENTIFICATION NUMBER 22-0999690 - PLAN 1
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2022 (IN LIQUIDATION)**

(a) Identity of Party Involved	(b) Description of Assets (including interest rate and maturity in case of loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset at Transaction Date	(i) Net Gain or (Loss)
Category 1 - Single transaction within the plan year in excess of 5% of the current value of the plan assets								
BNY Mellon*	DREYFUS GOVT CAS MGMT INST 289	\$ -	\$ 14,581,756	\$ -	\$ -	\$ 14,581,756	\$ 14,581,756	\$ -

* Represents a party-in-interest to the Plan

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EMPLOYEES' RETIREMENT PLAN
EMPLOYER IDENTIFICATION NUMBER 22-0999690 - PLAN 1
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2022 (IN LIQUIDATION)**

(a) Identity of Party Involved	(b) Description of Assets (including interest rate and maturity in case of loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset at Transaction Date	(i) Net Gain or (Loss)
Category 1 - Single transaction within the plan year in excess of 5% of the current value of the plan assets								
BNY Mellon*	DREYFUS GOVT CAS MGMT INST 289	\$ -	\$ 14,581,756	\$ -	\$ -	\$ 14,581,756	\$ 14,581,756	\$ -

* Represents a party-in-interest to the Plan